

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

RUGGED OAKS INVESTMENT, LLC,

Plaintiff,

vs.

EILEEN NELSON; DAVID NELSON; THE
BANK OF NEW YORK MELLON, AS
SUCCESSOR TO JP MORGAN BANK, N.A.,
AS TRUSTEE FOR STRUCTURED ASSET
MORTGAGE INVESTMENTS II TRUST
2005-AR7, MORTGAGE PASS-THROUGH
CERTIFICATES, SERIES 2005-AR7 AKA JP
MORGAN CHASE BANK, N.A.; CITIBANK
(WEST) FSB; INTERNAL REVENUE
SERVICE; AACA/ACCOUNT
MANAGEMENT SERVICES; CITY OF LAS
VEGAS; UNIFUND CCR PARTNERS AS
ASSIGNEE OF PALISADES ACQUISITION
XVI; SOUTHWESTUSA BANK; NV DHHS
DIV OF WELFARE & SUPP SERVICES;
LNV CORPORATION; MTC
CORPORATION DBA TRUSTEE CORPS;
DOES 1 through 20, inclusive; and ROE
CORPORATIONS 1 through 20, inclusive,

Defendants.

Case No.: 2:15-CV-00240-APG-CWH

**ORDER GRANTING PLAINTIFF'S
MOTION FOR SUMMARY JUDGMENT
AGAINST INTERNAL REVENUE
SERVICE**

(Dkt. #44)

The plaintiff moved for summary Judgment against the Internal Revenue Service. (Dkt. 44.)
The Internal Revenue Service filed a Notice of Non-Opposition. (Dkt. 47.) The plaintiff's motion
sets forth sufficient grounds for summary judgment to be granted. Therefore I find as follows:

1. No genuine issues of material fact exists which would preclude the entry of judgment
as between the plaintiff and the Internal Revenue Service.

2. The liens recorded by the Internal Revenue Service as Clark County Document and
Instrument Number 20070503-0000057 and 20130910-0001170 against David Nelson are released
as against the property identified as APN: 176-36-212-032 or commonly known as 5771 Magini
Avenue, Las Vegas, NV 89141.

1 3. The Internal Revenue Service is hereby adjudged to have no interest or lien in or on
2 the real property identified as APN: 176-36-212-032 or commonly known as 5771 Magini Avenue,
3 Las Vegas, NV 89141.

4 IT IS HEREBY ORDERED that plaintiff's motion for summary judgment (**Dkt. #44**) is
5 **granted.**

6 IT IS FURTHER ORDERED that the liens of the Internal Revenue Service filed as County
7 Document and Instrument Number 20070503-0000057 and 20130910-0001170 against David
8 Nelson are released as to the property identified as APN 176-36-212-032 or commonly known as
9 5771 Magini Avenue, Las Vegas, NV 89141.

10 Dated this 17th day of March 2016.

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12 _____
DISTRICT COURT JUDGE